

VILLAGE OF BROADVIEW

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND For the Year Ended April 30, 2011

	Original and Final Budget	Actual	Variance with Final Budget
Contractual services			
R & M, radio equipment	\$ 47,147	\$ 31,200	\$ 15,947
R & M, computer	1,500	-	1,500
R & M, office equipment	1,000	215	785
R & M, other equipment	50,000	43,295	6,705
Professional/legal service	80,000	197,892	(117,892)
Telephone	25,000	37,225	(12,225)
Lead service	12,350	9,820	2,530
Social worker program	2,000	-	2,000
Liability insurance	33,824	31,066	2,758
Vehicle insurance	22,799	20,670	2,129
Employee health care benefit plan	742,584	752,400	(9,816)
Retirees health care benefits	67,039	64,905	2,134
Workers' compensation insurance	75,334	78,613	(3,279)
Dues and publications	1,200	875	325
Training school expenditures	6,555	2,449	4,106
Seminars/conferences	1,485	775	710
Towing and storage	25,000	24,896	104
Other	24,240	13,004	11,236
Travel	-	25	(25)
Supplies and materials			
Uniforms	25,350	21,285	4,065
Tools and supplies	20,320	13,774	6,546
Crime prevention and relations	1,150	1,622	(472)
Gas and oil	52,500	69,771	(17,271)
Board of prisoners	2,000	1,785	215
R & M - buildings	2,500	2,304	196
Photography supplies	500	19	481
Capital outlay			
Office equipment - Public safety	12,350	11,510	840
Equipment	8,000	-	8,000
Total Police department	<u>4,921,874</u>	<u>5,043,204</u>	<u>(121,330)</u>

See auditor's report and accompanying notes to required supplementary information.

VILLAGE OF BROADVIEW

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND For the Year Ended April 30, 2011

	Original and Final Budget	Actual	Variance with Final Budget
BUILDING CONTROL AND INSPECTION			
Personnel services			
Building commissioner	\$ 90,000	\$ 90,000	\$ -
Electrical inspector	11,400	11,400	-
Building inspector	66,780	67,224	(444)
Exterior house inspectors	22,500	20,725	1,775
Administrative clerk	44,906	46,121	(1,215)
Contractual services			
Telephone	1,000	1,681	(681)
Liability insurance	1,619	1,578	41
Workers' compensation insurance	9,651	9,456	195
Vehicle insurance	1,079	1,052	27
Dues and publications	300	100	200
Legal services	20,500	48,985	(28,485)
Repairs and maintenance	-	1,848	(1,848)
Employee health care plan	61,620	66,999	(5,379)
Retirees health care plan	3,204	3,202	2
Wellness examination	-	40	(40)
Seminars and conferences	1,500	-	1,500
Supplies and materials			
Gas and oil	4,500	6,645	(2,145)
Office supplies and printing	7,500	6,099	1,401
Total Building control and inspection	<u>348,059</u>	<u>383,155</u>	<u>(35,096)</u>
FIRE DEPARTMENT			
Personnel services			
Chief	109,580	109,581	(1)
Deputy chief	95,213	95,395	(182)
Captains	267,784	267,508	276
Lieutenants	159,476	159,476	-
Firefighters	861,823	848,620	13,203
Training officer	3,000	3,000	-
Overtime	50,000	81,534	(31,534)
Mechanic	600	600	-
EMS coordinator	900	900	-
Contribution - pension fund	1,258,482	1,238,645	19,837
Holiday pay	71,820	51,852	19,968
Inspector	82,378	79,209	3,169
Education incentive	1,800	1,300	500
Clerical	20,000	26,976	(6,976)

See auditor's report and accompanying notes to required supplementary information.

VILLAGE OF BROADVIEW

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND For the Year Ended April 30, 2011

	Original and Final Budget	Actual	Variance with Final Budget
Contractual services			
Employee health care benefit plan	\$ 515,523	\$ 494,270	\$ 21,253
Retiree health care plan	62,178	55,124	7,054
Liability insurance	22,199	27,338	(5,139)
Workers' compensation insurance	134,553	139,453	(4,900)
Vehicle insurance	20,350	24,190	(3,840)
Wellness medical exam - vaccinations	15,330	791	14,539
Maintenance - fire equipment	2,900	3,026	(126)
Maintenance - building and grounds	7,000	15,876	(8,876)
Maintenance - radio equipment	3,300	1,578	1,722
Maintenance - fuel tanks and pumps	2,000	3,158	(1,158)
Maintenance - breathing equipment	5,850	3,095	2,755
Maintenance - paramedic equipment	1,600	636	964
Maintenance - computers and office equipment	700	464	236
Legal settlements	-	44,584	(44,584)
Legal services	20,000	49,587	(29,587)
Telephone	5,000	3,937	1,063
Assessment division 20	9,120	3,120	6,000
Dues and publications	1,855	8,074	(6,219)
Training school	3,190	8,642	(5,452)
Gas for heating	7,000	4,876	2,124
Other	850	6,160	(5,310)
Supplies and materials			
Gas and oil	12,500	18,606	(6,106)
Uniforms	8,000	4,899	3,101
Fire prevention	2,050	-	2,050
Photography	200	-	200
Tools and supplies	34,792	17,475	17,317
R & M - motor equipment	28,050	11,492	16,558
Postage	-	1,114	(1,114)
Capital outlay			
Machinery equipment - Public safety	9,818	185	9,633
Capital outlay	2,000	-	2,000
Total Fire department	<u>3,920,764</u>	<u>3,916,346</u>	<u>4,418</u>
STREETS			
Personnel services			
Mechanic	58,242	69,264	(11,022)
Employee wages	118,687	97,751	20,936
Administrative clerk	33,696	33,696	-

See auditor's report and accompanying notes to required supplementary information.

VILLAGE OF BROADVIEW

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND For the Year Ended April 30, 2011

	Original and Final Budget	Actual	Variance with Final Budget
Contractual services			
Legal and other professional services	\$ 111,000	\$ 125,903	\$ (14,903)
Uniform rental	7,000	14,145	(7,145)
Employee health care benefit plan	94,278	93,818	460
Retiree health care plan	6,408	6,536	(128)
Liability insurance	8,003	9,240	(1,237)
Workers' compensation insurance	11,646	16,822	(5,176)
Telephone	7,000	8,213	(1,213)
Maintenance, streets	-	23,153	(23,153)
Maintenance, street and traffic lights	2,500	28,088	(25,588)
Maintenance, radio system	1,200	138	1,062
Light and power, street lighting	-	99,095	(99,095)
Maintenance, building and grounds	6,500	25,582	(19,082)
Tree trimming	20,000	31,975	(11,975)
Rental of barricades	-	892	(892)
Schools, seminars and meetings	-	25	(25)
Maintenance, office equipment	1,000	7,837	(6,837)
Dumping fees	55,000	24,088	30,912
Dues & publications	500	1,099	(599)
IEPA Brownsfield	1,500	-	1,500
Streets	5,000	8,072	(3,072)
Legal settlements	-	20,992	(20,992)
Supplies and materials			
Gas and oil	20,000	30,574	(10,574)
Tools and supplies	111,500	49,972	61,528
Maintenance, motor equipment	32,000	40,485	(8,485)
Maintenance, parkways	8,000	2,006	5,994
Equipment, streets	3,000	19,744	(16,744)
Vehicle insurance	4,612	5,354	(742)
Medical exam - vaccinations	-	40	(40)
Street decorations	2,500	2,459	41
Other	48,140	6,975	41,165
Capital outlay			
Street construction - public works	-	29,760	(29,760)
Total Streets	<u>778,912</u>	<u>933,793</u>	<u>(154,881)</u>
DEBT SERVICE			
Debt service - principal	370,000	370,000	-
Debt service - interest and fees	<u>128,688</u>	<u>131,384</u>	<u>(2,696)</u>
Total debt service	<u>498,688</u>	<u>501,384</u>	<u>(2,696)</u>
Total Expenditures	<u>11,822,603</u>	<u>12,047,842</u>	<u>(225,239)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(872,548)</u>	<u>(927,174)</u>	<u>(54,626)</u>

See auditor's report and accompanying notes to required supplementary information.

VILLAGE OF BROADVIEW

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND
ACTUAL -
GENERAL FUND
For the Year Ended April 30, 2011

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	\$ 1,150,000	\$ 906,478	\$ (243,522)
Transfers out	(150,000)	(150,000)	-
Sale of capital assets	-	3,204	3,204
Total Other Financing Sources (Uses)	<u>1,000,000</u>	<u>759,682</u>	<u>(240,318)</u>
 Net Change in Fund Balance	 \$ <u>127,452</u>	 (167,492)	 \$ <u>(294,944)</u>
 FUND BALANCE (DEFICIT) - Beginning of Year		 <u>(2,885,223)</u>	
 FUND BALANCE (DEFICIT) - END OF YEAR		 \$ <u>(3,052,715)</u>	

See auditor's report and accompanying notes to required supplementary information.

VILLAGE OF BROADVIEW

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - 22ND AND 17TH AVENUE TIF REDEVELOPMENT FUND - SPECIAL REVENUE FUND For the Year Ended April 30, 2011

	Original and Final Budget	Actual	Variance with Final Budget
REVENUES			
Property taxes	\$ 4,074,235	\$ 2,484,883	\$ (1,589,352)
Sales taxes	600,000	600,000	-
Investment income	<u>12,000</u>	<u>146</u>	<u>(11,854)</u>
Total Revenues	<u>4,686,235</u>	<u>3,085,029</u>	<u>(1,601,206)</u>
EXPENDITURES			
General government			
Trustee fees	5,500	8,040	(2,540)
Auditing fee	3,000	3,150	(150)
Legal and professional services	<u>4,000</u>	<u>1,759</u>	<u>2,241</u>
Total general government	<u>12,500</u>	<u>12,949</u>	<u>(449)</u>
Debt service			
Debt service - principal	2,305,000	2,305,000	-
Debt service - interest and fees	<u>1,049,069</u>	<u>1,041,125</u>	<u>7,944</u>
Total debt service	<u>3,354,069</u>	<u>3,346,125</u>	<u>7,944</u>
Total Expenditures	<u>3,366,569</u>	<u>3,359,074</u>	<u>7,495</u>
Excess of revenues over expenditures	<u>1,319,666</u>	<u>(274,045)</u>	<u>(1,593,711)</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(1,150,000)</u>	<u>(906,478)</u>	<u>243,522</u>
Total Other Financing Sources (Uses)	<u>(1,150,000)</u>	<u>(906,478)</u>	<u>243,522</u>
Net Change in Fund Balance	<u>\$ 169,666</u>	<u>(1,180,523)</u>	<u>\$ (1,350,189)</u>
FUND BALANCE - Beginning of Year		<u>12,293,500</u>	
FUND BALANCE - END OF YEAR		<u>\$ 11,112,977</u>	

See auditor's report and accompanying notes to required supplementary information.

VILLAGE OF BROADVIEW

DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - ROOSEVELT ROAD TIF - SPECIAL REVENUE FUND For the Year Ended April 30, 2011

	Original and Final Budget	Actual	Variance with Final Budget
REVENUES			
Property taxes	\$ 986,427	\$ 1,021,953	\$ 35,526
Investment income	<u>6,000</u>	<u>9,420</u>	<u>3,420</u>
Total Revenues	<u>992,427</u>	<u>1,031,373</u>	<u>38,946</u>
EXPENDITURES			
General government			
Legal and professional services	150,000	2,250	147,750
Utilities	-	5	(5)
Gas and oil	1,700	3,272	(1,572)
Other	25,000	21,442	3,558
Auditing fee	<u>3,000</u>	<u>3,150</u>	<u>(150)</u>
Total general government	<u>179,700</u>	<u>30,119</u>	<u>149,581</u>
Total Expenditures	<u>179,700</u>	<u>30,119</u>	<u>149,581</u>
 Net Change in Fund Balance	 <u><u>\$ 812,727</u></u>	 1,001,254	 <u><u>\$ 188,527</u></u>
 FUND BALANCE - Beginning of Year		 <u>3,569,946</u>	
 FUND BALANCE - END OF YEAR		 <u><u>\$ 4,571,200</u></u>	

See accountants' report and accompanying notes to required supplementary information.

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VILLAGE OF BROADVIEW

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION April 30, 2011

BUDGETARY INFORMATION

Budgetary information is derived from the annual operating budget and is presented using generally accepted accounting principles and the modified accrual basis of accounting.

Excess expenditures over appropriations are as follows:

<u>Funds</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Excess</u>
General	\$ 11,822,603	\$ 12,047,842	\$ 225,239

See auditor's report.

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SUPPLEMENTARY INFORMATION

VILLAGE OF BROADVIEW

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS April 30, 2011

	Garbage	Illinois Municipal Retirement	Motor Fuel Tax	CDBG	Emergency Telephone System
ASSETS					
Cash and investments	\$ 53,019	\$ 126,619	\$ 734,274	\$ -	\$ 212,433
Receivables (net)					
Property taxes	-	83,392	-	-	-
Intergovernmental	-	-	50,125	9,000	-
Accounts	<u>59,856</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 112,875</u>	<u>\$ 210,011</u>	<u>\$ 784,399</u>	<u>\$ 9,000</u>	<u>\$ 212,433</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 18,224	\$ -	\$ 16,396	\$ -	\$ -
Due to other funds	100,000	-	-	27,145	-
Deferred revenues	-	72,890	-	-	-
Advances from other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>118,224</u>	<u>72,890</u>	<u>16,396</u>	<u>27,145</u>	<u>-</u>
Fund Balances					
Unreserved, undesignated reported in					
Special revenue funds					
undesignated	<u>(5,349)</u>	<u>137,121</u>	<u>768,003</u>	<u>(18,145)</u>	<u>212,433</u>
Total Fund Balances					
(Deficit)	<u>(5,349)</u>	<u>137,121</u>	<u>768,003</u>	<u>(18,145)</u>	<u>212,433</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 112,875</u>	<u>\$ 210,011</u>	<u>\$ 784,399</u>	<u>\$ 9,000</u>	<u>\$ 212,433</u>

<u>27th/23rd TIF Redevelopment</u>	<u>17th Avenue North TIF Redevelopment</u>	<u>19th Ave TIF Redevelopment</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 471,026	\$ 4,162	\$ -	\$ 1,601,533
54,794	24,830	-	163,016
-	-	-	59,125
-	-	-	59,856
<u>\$ 525,820</u>	<u>\$ 28,992</u>	<u>\$ -</u>	<u>\$ 1,883,530</u>

\$ 456,189	\$ -	\$ 98	\$ 490,907
-	-	-	127,145
54,794	17,827	-	145,511
-	-	72,587	72,587
<u>510,983</u>	<u>17,827</u>	<u>72,685</u>	<u>836,150</u>

<u>14,837</u>	<u>11,165</u>	<u>(72,685)</u>	<u>1,047,380</u>
<u>14,837</u>	<u>11,165</u>	<u>(72,685)</u>	<u>1,047,380</u>

<u>\$ 525,820</u>	<u>\$ 28,992</u>	<u>\$ -</u>	<u>\$ 1,883,530</u>
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VILLAGE OF BROADVIEW

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Year Ended April 30, 2011

	Garbage	Illinois Municipal Retirement	Motor Fuel Tax	CDBG	Emergency Telephone System
REVENUES					
Property taxes	\$ -	\$ 160,369	\$ -	\$ -	\$ -
Intergovernmental	-	-	865,206	90,000	-
Investment income	192	172	1,926	8	270
Charges for services	473,391	-	-	-	139,657
Fines, forfeitures and penalties	9,477	-	-	-	-
Total Revenues	<u>483,060</u>	<u>160,541</u>	<u>867,132</u>	<u>90,008</u>	<u>139,927</u>
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	171,256
Streets	-	-	123,909	90,000	-
Sanitation	608,576	-	-	-	-
Employee benefits	-	286,781	-	-	-
Capital outlay	-	-	580,508	-	-
Total Expenditures	<u>608,576</u>	<u>286,781</u>	<u>704,417</u>	<u>90,000</u>	<u>171,256</u>
Excess (deficiency) of revenues over expenditures	<u>(125,516)</u>	<u>(126,240)</u>	<u>162,715</u>	<u>8</u>	<u>(31,329)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	150,000	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(125,516)	23,760	162,715	8	(31,329)
FUND BALANCES (DEFICIT)					
- Beginning of Year	<u>120,167</u>	<u>113,361</u>	<u>605,288</u>	<u>(18,153)</u>	<u>243,762</u>
FUND BALANCES (DEFICIT) - END OF YEAR	<u>\$ (5,349)</u>	<u>\$ 137,121</u>	<u>\$ 768,003</u>	<u>\$ (18,145)</u>	<u>\$ 212,433</u>

<u>27th/23rd TIF Redevelopment</u>	<u>17th Avenue North TIF Redevelopment</u>	<u>19th Ave TIF Redevelopment</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 105,866	\$ 61,111	\$ -	\$ 327,346
-	-	-	955,206
967	27	-	3,562
-	-	-	613,048
-	-	-	9,477
<u>106,833</u>	<u>61,138</u>	<u>-</u>	<u>1,908,639</u>
106,834	670	98	107,602
-	-	-	171,256
-	-	-	213,909
-	-	-	608,576
-	-	-	286,781
-	-	-	580,508
<u>106,834</u>	<u>670</u>	<u>98</u>	<u>1,968,632</u>
<u>(1)</u>	<u>60,468</u>	<u>(98)</u>	<u>(59,993)</u>
-	-	-	150,000
-	-	-	150,000
(1)	60,468	(98)	90,007
<u>14,838</u>	<u>(49,303)</u>	<u>(72,587)</u>	<u>957,373</u>
<u>\$ 14,837</u>	<u>\$ 11,165</u>	<u>\$ (72,685)</u>	<u>\$ 1,047,380</u>